

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
HAMMOND DIVISION

IN RE:)
)
SUSAN RAE DEMAREE,) CASE NO. 05-61674 JPK
) Chapter 13
Debtor.)

AMENDED ORDER REGARDING OBJECTION
TO CLAIM NO.17-1

On September 25, 2008, the court entered an order granting the debtor's objection to claim #17-1 of the Internal Revenue Service. The order was based upon the debtor's assertion that the Indiana Department of Revenue had a secured claim which took priority over that of the Internal Revenue Service. The court also notes that the order sustaining the objection failed to provide for the general unsecured claim of the Internal Revenue Service.

On October 28, 2008, the debtor filed an objection to claim #15 of the Indiana Department of Revenue, asserting that the creditor's claim was entirely unsecured because of tax liens held by the Internal Revenue Service. This is somewhat disingenuous based upon the basis for objection to claim #17-1.

The court finds that the secured claim of the Internal Revenue Service entirely primes that of the Indiana Department of Revenue, and that the value of the secured claim of the Internal Revenue Service is \$4,015.00; the 11 U.S.C. § 507(a)(8) priority claim of the Internal Revenue Service is \$202.68; and the general unsecured claim of the Internal Revenue Service is \$10,812.53.

IT IS ORDERED that the order entered on September 15, 2008 is vacated.

IT IS FURTHER ORDERED that the debtor's objection to claim #17-1 is sustained in part: the Internal Revenue Service shall have a secured claim of \$4,015.00; a priority claim of \$202.68 pursuant to 11 U.S.C. § 507(a)(8); and a general unsecured claim of \$10,812.53.

Dated at Hammond, Indiana on December 11, 2008.

/s/ J. Philip Klingeberger
J. Philip Klingeberger, Judge
United States Bankruptcy Court

Distribution:
Debtor, Attorney for Debtor, Trustee, US Trustee